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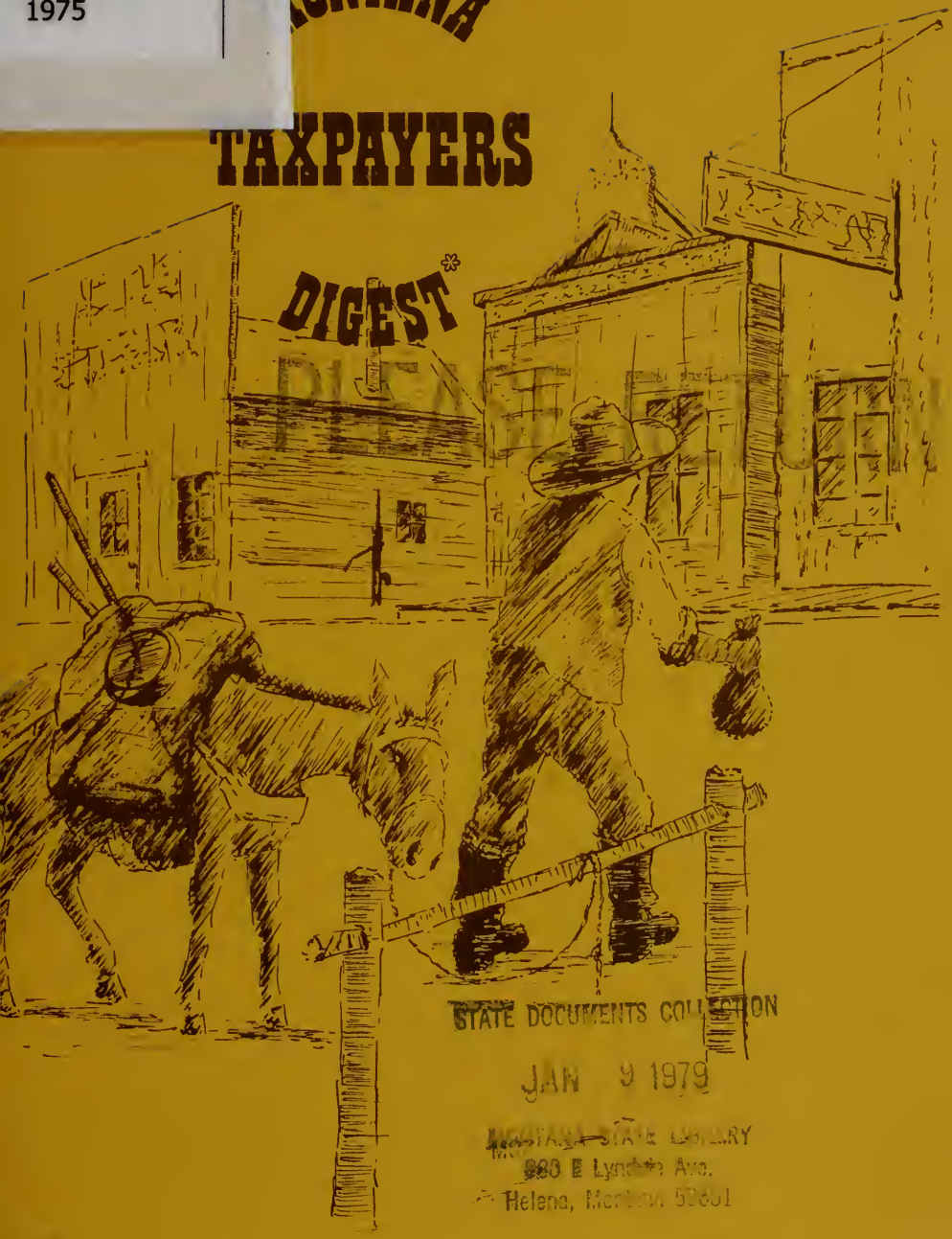
MONTANA TAXPAYERS DIGEST*



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FOREWORD

This brochure was prepared in November of 1975 by the Department of Revenue, Research Division, in cooperation with other departments of state government and their respective divisions. It is intended to give the reader a brief summary of taxes, license fees, permits, and other similar obligations imposed by the state and local governments of Montana in the hope that it may provide taxpayers, individuals, and corporations with protection against involuntary noncompliance with the law, recognition of potential liabilities, and ease in obtaining additional information.

This brochure does not contain legislative changes or results of administrative action taken subsequent to the above date. Persons using this guide should contact the agencies shown to be responsible for the collection of specific taxes, or issuance of licenses or permits, to determine the full extent of their liabilities. This brochure alone is not intended to provide sufficient information to make such determination.

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Additional copies of this brochure may be obtained by writing to:

Department of Revenue
State of Montana
Mitchell Building
Helena, Montana 59601

COLOR WORLD OF MONTANA, INC 3
201 E Mendenhall, Bozeman, MT 59715

SECTION 1

MONTANA STATE AND LOCAL TAXES PAID BY INDIVIDUALS

AIRCRAFT REGISTRATION – Privately owned aircraft customarily kept in this state must be registered at a fee of $2.00 following assessment and payment of property tax, both required annually.

Collected by: Department of Community Affairs, Aeronautics Division

AUTOMOBILE, MOTORCYCLE, TRUCK AND TRAILER LICENSES AND REGISTRATION – All privately owned vehicles must be licensed and registered at a fee of:

Vehicles 2,850 lbs. and under	$ 6.00
Vehicles over 2,850 lbs.	11.00
Junk vehicles disposal fee	1.00
Title Application	3.00
Title Transfer	3.00

Property Tax assessed for current year is payable at time of registration. Beginning in January 1976, automobiles will be registered and assessed by the staggered registration method. Each vehicle will be registered in the month corresponding to the last digit on its Montana license plate. Out of state vehicles must be registered if the owner becomes a resident of Montana or gainfully employed in Montana. The month he or she first registers the vehicle will be designated by the last digit on the license plate and will be the anniversary month for registration the following year.

Collected by: County Treasurer

BOAT LICENSES AND REGISTRATION – License and registration required of all motor boats. Certificate of number and decal fee - $1.00. Property tax assessed for current year is payable at time of registration.

Collected by County Treasurer

CAMPER CERTIFICATE AND DECAL – Annual certificate and decal fee - $1.00 plus property taxes assessed for current year.

Collected by: County Treasurer

CAMPING – Special permits required for certain areas in the state.

Collected by: Fish & Game Department

CHAUFFER'S LICENSE – $8.00 fee paid every four years. Requires passing score on driving examination administered by the Motor Vehicles Division.

Applications obtained from and fees paid to: County Treasurer

DRIVER'S LICENSE – $8.00 fee paid every four years. Requires passing score on driving examination administered by the Motor Vehicles Division.

Applications obtained from and fees paid to: County Treasurer

HUNTING, FISHING AND RELATED LICENSES AND PERMITS – Required of all residents and non-residents prior to the taking of any game fish, bird, or animal within the boundaries of this state. Special licenses required for the trapping or raising of fur bearing animals, maintaining private shooting preserves. Resident and non-resident outfitters and guides require licensing.

Obtained from: Fish & Game Department and other authorized merchants.

INCOME TAX – Each individual pays income tax on his Montana taxable income. This quantity is derived from gross income by making adjustments for business expenses and taking a variety of allowable deductions and exemptions. The tax due is then calculated by using the following rate schedule:

Taxable Income		Tax Liability
$ 0	1,000	2% of taxable income
1,000	2,000	$ 20+ 3% excess over $ 1,000
2,000	4,000	50+ 4% excess over 2,000
4,000	6,000	130+ 5% excess over 4,000
6,000	8,000	230+ 6% excess over 6,000
8,000	10,000	350+ 7% excess over 8,000
10,000	14,000	490+ 8% excess over 10,000
14,000	20,000	810+ 9% excess over 14,000
20,000	35,000	1,350+10% excess over 35,000
35,000		2,850+11% excess over 35,000

INCOME TAX (Continued) — After the amount of personal income tax due has been computed, a surtax of 10% of that amount is added, creating the total amount of tax liability. This state allows $650 exemption for each dependent. This tax applies generally to the net income of Montana residents and to that of non-residents derived from sources within this state. All employers who withhold wages for Federal tax purposes must withhold for Montana income tax.

Tax forms obtained from and taxes collected by: Department of Revenue, Income Tax Division.

INHERITANCE/SUCCESSION TAX — Is paid by the recipient (individual or corporation) of any decedent's property or interest within this state. This tax also applies to non-residents provided the transferred property is in Montana. Primary rates of taxation of inheritances range from 2% to 8% of the clear market value of such inheritance under $25,000 depending on the relationship of the beneficiary to the decedent. Certain exemptions, depending on the relationship of the recipient to the deceased, are allowed from the first $25,000 transferred. Tax rates are higher on any amount transferred in excess of $25,000. In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to the Federal Estate Tax, and is equal in amount to the maximum tax credit allowable for State Death Taxes against the Federal Estate Tax.

Tax forms obtained from and taxes collected by: Department of Revenue, Inheritance Tax Division

PILOT REGISTRATION — Required annually, registration and license - $1.00.

Collected by: Department of Community Affairs, Aeronautics Division

PROPERTY TAX — Both real and personal property is subject to property (ad valorem) taxation. Moneyed capital of all banks and financial institutions is taxable property under the property tax laws of Montana. This tax includes levies imposed from time to time for the purpose of funding city and county government, schools, and numerous funds such as the university millage fund for support and maintenance of units of the University System. Special county and state levies for other purposes are sometimes imposed. Property taxes are assessed by the County Assessor.

Collected by: County Treasurer

SNOWMOBILE LICENSES AND REGISTRATION — Snowmobiles must be registered and licensed by the state. A decal fee of $2.00 plus registration certificate fee of $2.00 together with the property tax assessed for the current year is paid annually at time of registration. Transfer of title - $2.00.

Collected by: County Treasurer

SALES TAX — Montana has no sales or use tax with one exception. New automobiles are subject to a sales tax which replaces the property tax which would be assessed for the first year, or any part thereof.

Collected by: County Treasurer

RESIDENCY INFORMATION

Persons moving into Montana with intent to reside in this state and/or become gainfully employed in this state are considered residents of Montana. Time limits of varying length apply with respect to different privileges given Montana residents, such as resident tuition to universities and resident fish and game licenses.

SECTION 2

MONTANA TAXES PAID BY BUSINESSES AND OTHER ENTERPRISES

AVIATION FUEL TAX – One cent for each gallon of aviation fuel is paid by the fuel distributor.

Collected by: Department of Revenue, Motor Fuels Division

BEER TAX – In addition to the annual license tax listed under Section 3, a monthly tax of $3.00 per barrel of thirty-one gallons is imposed on each barrel of beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside.

Collected by: Department of Revenue, Liquor Division

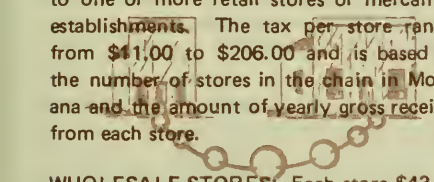
BOILER AND STEAM GENERATORS – Notification and inspection required. Inspection fee based on size and number of units. Operating certificate - $4.00.

Fees collected by and notification made to: Department of Labor and Industry.

CEMENT AND GYPSUM TAXES – Four cents per barrel of 376 lbs. is imposed on and paid by producers or manufacturers of cement or cement products. Five cents per each ton of gypsum or related gypsum products (vermiculite).

Collected by: Department of Revenue, Miscellaneous Tax Division

CHAIN STORE LICENSE TAX – Applies to one or more retail stores or mercantile establishments. The tax per store ranges from $11.00 to $206.00 and is based on the number of stores in the chain in Montana and the amount of yearly gross receipts from each store.



WHOLESALE STORES: Each store $43.50

License application obtained from and taxes collected by: Department of Revenue, Miscellaneous Tax Division.

CIGARETTE TAX – Twelve cents per package of twenty cigarettes (paid in advance by wholesalers and included in the retail price).

Collected by: Department of Revenue, Miscellaneous Tax Division

COAL PRODUCER'S SEVERANCE TAX – Imposed on all coal mined in the state. Five thousand tons of each calendar quarter's production is exempt from tax. Tax rate depends on the heat content (BTU's per pound) of the coal and also on the method of extraction.

BTU Rating	STRIP MINE
Under 7,000	12 cents per ton or 20% of contract sales price
7,001-8,000	22 cents per ton or 30% of contract sales price
8,001-9,000	34 cents per ton or 30% of contract sales price
Over 9,000	40 cents per ton or 30% of contract sales price

BTU Rating	UNDERGROUND MINE
Under 7,000	5 cents per ton or 3% of contract sales price
7,001-8,000	8 cents per ton or 4% or contract sales price
8,001-9,000	10 cents per ton or 4% of contract sales price
Over 9,000	12 cents per ton or 4% of contract sales price

Collected by: Department of Revenue, Miscellaneous Tax Division

CONSUMER COUNSEL TAX – All companies providing services which qualify as public utilities and are controlled by the Public Service Commission are subject to a Consumer Counsel Tax not to exceed 6/100 of 1% of gross operating revenue; tax paid quarterly.

Collected by: Department of Revenue, Miscellaneous Tax Division

CONTRACTOR'S GROSS RECEIPTS TAX – 1 % of the gross receipts from public contracts during any year in which he is licensed. See Public Contractor's License Fees under Section 3.

Collected by: Department of Revenue, Miscellaneous Tax Division

CORPORATION LICENSE TAX – All foreign and domestic corporations are subject to a corporation license tax of 6-3/4% of all net income for the taxable period, or $50.00, which ever is greater. The license fee is measured by the net income derived from Montana sources. Sales corporations may elect to pay 1/2 of 1% of gross sales in Montana.

Exemptions: Insurance companies (which pay premium tax) and non-profit corporations.

Applications available from and tax collected by: Department of Revenue, Corporation Tax Division.

DIESEL FUELS TAX – 9-3/4 cents per gallon of diesel fuel and other volatile liquids of less than 46° A.P.I. (American Petroleum Institute). Does not include liquid petroleum gas.

Collected by: Department of Revenue, Motor Fuels Division

ELECTRICAL ENERGY PRODUCER'S TAX – A monthly tax imposed on any business engaged in the production of electrical energy for sale. Tax is 1.438% of gross sales.

Collected by: Department of Revenue, Miscellaneous Tax Division

EXPRESS COMPANIES LICENSE TAX – Express companies other than ordinary freight lines are subject to a license tax of 4% of gross receipts of business conducted in the previous year.

Collected by: Department of Revenue, Miscellaneous Tax Division

FREIGHT LINE COMPANY TAX – Freight line operations in this state are subject to a tax of 5-½% of total gross earnings derived from business in the state.

Collected by: Department of Revenue, Miscellaneous Tax Division

GASOLINE DISTRIBUTOR'S LICENSE TAX – 7-3/4 cents per gallon is collected from all distributors of gasoline used in the state. This does not include aviation fuel or diesel fuel which are taxed separately.

Applications available from and tax collected by: Department of Revenue, Motor Fuel Tax Division

IMPORTER'S GASOLINE TAX – State gallonage tax (7-3/4 cents per gallon) to be paid on each gallon in excess of twenty gallons purchased outside this state and brought into Montana and used to power the carrier vehicle on Montana highways.

Collected by: Department of Revenue, Motor Fuels Tax Division

INSURANCE PREMIUMS TAX – Insurance companies operating in this state are subject to a premiums tax computed at the rate of 2-3/4% of net taxable premiums, excluding annuity considerations, derived from Montana sources. Fire and Casualty Companies are subject to additional Firemen's Pension Tax of 1-½% of net fire premiums and a Fire Marshall Tax of ½ of 1% of net fire premiums.

Collected by: State Auditor's Office, Insurance Division

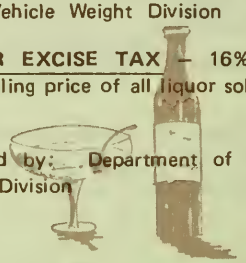
LIQUIFIED PETROLEUM GAS TAX – When used on public roads, vehicles powered by liquid petroleum gas (propane) are subject to a tax based on their weight.

Vehicle Weight	Tax Per Year
10,000 lbs. and less	$ 60
10,000 lbs. - 18,000 lbs.	80
18,000 lbs. -- 48,000 lbs.	200
48,000 lbs. - and over	1,000

Collected by: Department of Highways, Gross Vehicle Weight Division

LIQUOR EXCISE TAX – 16% of the retail selling price of all liquor sold in this state.

Collected by: Department of Revenue, Liquor Division



METAL MINES LICENSE TAX – Mining operations in which metals or gems are extracted are subject to a severance tax based on the gross value of the product.

Product Value	Tax
First $100,000	15/100 of 1%
100,000 - 250,000	575/100 of 1%
250,000 - 400,000	86/100 of 1%
400,000 - 500,000	1.15%
500,000 - and over	1.438%

Collected by: Department of Revenue, Miscellaneous Tax Division

MICACEOUS MINERAL MINES TAX – The operation of any mine extracting micaceous minerals or hydrous silicates is subject to a severance tax of five cents per ton of concentrates mined.

Collected by: Department of Revenue, Miscellaneous Tax Division

NET AND GROSS PROCEEDS TAX – Property tax imposed on oil and gas wells and metal and mineral mines in this state is computed by the net proceeds method. This tax applies to the well or mine itself and excludes all other property connected to any drilling or mining operation which is assessed and taxed by standard methods. Property tax imposed on coal mines is computed by the gross proceeds method with the same exclusions as above.

Collected by: County Treasurer

OIL OR NATURAL GAS PRODUCER'S SEVERANCE TAX – Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 2.1% of the total gross value of the first 450 barrels from each well, and 2.65% of the gross value of oil in excess of 450 barrels per well. Natural gas produced from within this state is subject to 2.65% of the total gross value as severance tax.

Collected by: Department of Revenue, Miscellaneous Tax Division

PARIMUTUEL RACING TAX – Horse race meets are subject to a tax of 1% of the gross receipts of each day's parimutuel betting. Race holders must also be licensed: fee shall not exceed $10.00.

Licenses obtained from and tax collected by: Board of Horse Racing

RESOURCE INDEMNITY TRUST TAX – All business of mining or extracting mineral resources within this state is subject to an annual tax of $25.00 together with ½ of 1% of the gross value of the product in excess of $5,000. This tax is in addition to all other license or severance taxes listed above, if applicable.

Collected by: Department of Revenue, Miscellaneous Tax Division

RURAL ELECTRIC AND TELEPHONE CO–OP TAX – Electric and telephone co-operatives are subject to a license tax of $10.00 for each 100 people served by their operations within this state; they are exempt from all other excise or income taxes.

Collected by: Department of Revenue, Miscellaneous Tax Division

SLEEPING CAR COMPANIES TAX – Applies to dining, buffet, chair, parlor, or sleeping cars operating on railroad lines but not owned by railroad companies. License tax is equal to 1.5% of the value of property used in the business.

Collected by: Department of Revenue, Miscellaneous Tax Division

TELEGRAPH LICENSE TAX – 2% of the gross income derived from transmission of telegraph messages originating and terminating in this state.

Collected by: Department of Revenue, Miscellaneous Tax Division

TELEPHONE LICENSE TAX — Telephone transmission of messages over lines in this state is subject to a license tax of 1.775% of gross income in excess of $250 per quarter.

Collected by: Department of Revenue, Miscellaneous Tax Division

TOBACCO PRODUCTS TAX — All tobacco products, excluding cigarettes, are subject to a tax of 12-½% of the wholesale price of the products. The tax is collected from the whoesaler.

Collected by: Department of Revenue, Miscellaneous Tax Division

UNEMPLOYMENT COMPENSATION — Any Montana employer of one or more persons who pays wages of $500 or more per year should contact the Unemployment Insurance Bureau of the Department of Labor and Industry to determine his liability under this law.

Collected by: Department of Labor and Industry

WITHHOLDING TAX — Every resident and non-resident employer doing business in this state is required to withhold Montana Income Tax from wages paid to an employee for services rendered within this state and for services rendered outside this state by Montana residents. Certain railroad, trucking, and air carriers are exempt from withholding provided less than 50% of their income is derived from Montana sources.

Information available from and tax collected by: Department of Revenue, Income Tax Division

WORKMEN'S COMPENSATION — Employers who must be covered under Workmen's Compensation have three plans available to them. Plan 1 allows a financially capable employer to discharge any liabilities he may incur; an employer utilizing this option is subject to assessment of no less than $200 based on his annual instate payroll to pay administrative costs. Plan 2 allows an employer to be insured by an authorized company; under this option the insurer may be assessed no less than $200 based on the gross annual premiums collected in this state on policies written under this plan.

Plan 3 provides for the state to be the insurer and to determine a premium based on the total instate payroll. The assessment here shall be an amount sufficient to fund its direct costs and an equitable portion of the indirect costs of administration. Insurers under all three plans may be subject to additional assessments for distribution to the subsequent injury and rehabilitation funds.

Information available from and act controlled by: Workmen's Compensation Division Department of Labor & Industry

SECTION 3

BUSINESS AND OCCUPATIONAL LICENSES, PERMITS, AND OTHER FEES

ABSTRACTORS — Individual examination fee - $35. License or Certificate - $5. License renewal - $5. Business Certificate or renewal - $25. Surety Bond for $5,000 required for Business Certificate.

Collected by: Board of Abstractors

ACCOUNTANTS — Accountants License Fee (Certified or Public) - $20. C.P.A. Examination - $50. Re-examination - $10 per section. Renewal - $20.

Collected by: Board of Public Accountants

ACUPUNCTURE — Examination to practice - $50. Reciprocity - $20. Renewal - $20. Investigation Fee - $350. (unused portion refunded)

Collected by: Board of Medical Examiners

AIR CONDITIONING, HEATING, AND VENTILATION — Journeyman Application - $35. Master Application - $75. Renewal not to exceed application fee. Examination not to exceed $50 for Master and $25 for Journeyman. Apprentice Permits - $5. $15,000 Surety Bond or $100,000 liability insurance required for Master License.

AIR CONDITIONING, HEATING, AND VENTILATION — (Continued)

Collected by: Board of Warm Air Heating, Ventilation and Air Conditioning

AIRCRAFT — Filing fees required for third level carriers - $150. All other carriers - no fees.

Collected by: Department of Community Affairs, Aeronautics Commission

ARCHITECTS — Application or examination (equivalency or professional) - $60. Reciprocity -$100. License -$20. Renewal -$20.

Collected by:Board of Architects

ATHLETICS — Professional boxing and wrestling requires license - $25. (city under 5,000 population), - $50 (city of 5,000 population and over). Promoter or matchmaker -$10 Referee, boxer, wrestler -$2.50

Collected by: Board of Athletics

AUTOMOBILE, MOTORCYCLE, MOBILE HOME OR TRAILER DEALER'S FEES — Application for dealer license - $5. Surety bond required - $5,000. Motor vehicles dealer's registration fee - $30. Additional dealer license plates available at additional cost.

Collected by: Registrar of Motor Vehicles

BANKS — All state banks, trust companies, and investment companies pay an annual supervision fee of $400 and examination fee of 1/100 of 1% of total assets.

Special Note: All banks, trust companies, building or savings and loan companies and credit unions are subject to special examinations and must pay additional examination fees as deemed necessary by the Department of Business Regulation.

Collected by: Department of Business Regulation

BARBERS — Apprentice examination and and card - $28. Registered barbers examination and license - $33. Shop inspection and license - $30. Renewal of registered barber, apprentice, or shop license - $10. Barber school license or renewal - $50. Clinic, training program, or seminar license or renewal - $50. (15 day license - $15).

Collected by: Board of Barbers

BEER DISTRIBUTORS — RETAIL AND WHOLESALE LICENSES — Fees for licenses are paid annually. Brewer - $500 Wholesaler - $400. Retail (on or off premise consumption) - $200. Nationally chartered veteran's association - $50. Common carrier vehicles - $25.

Collected by: Department of Revenue, Liquor Division

BIOLOGICS — (Serum, vaccines, and other biologics for diagnostic or therapeutic use with animals.) No license required by this state. All use of biologics must conform to minimum requirements of the U.S. Department of Agriculture.

Controlled by: Department of Livestock

BOAT DEALERS AND MANUFACTURERS —Must pay a certificate of number and decal fee of $5 for the first decal and $2 for each additional decal before operating their boats on Montana waters.

Collected by: Registrar of Motor Vehicles

BUILDING AND LOAN/SAVINGS AND LOAN — Examination fees range from two cents to fifteen cents per $1,000 of assets depending on total amount of assets held, minimum fee - $100. (See special note under Banks above).

Collected by: Department of Business Regulation

BUILDING PERMITS — Certain cities and counties within Montana require special permits prior to the start of construction projects.

Information and permits obtained from: City or County Government

CEMENT & GYPSUM RETAILERS LICENSE — $1. (in addition to per ton and per barrel tax. See Cement & Gypsum Taxes in Section 2).

CHIROPRACTORS — Application, examination, and license - $50. Re-examination - $25. Renewal - $25. Continuing education required for renewal.

Collected by: Board of Chiropractors

CIGARETTE DEALERS — Wholesaler's license - $50. Sub-jobber's license - $50. Retailer's License - $5. Vendor's license (nine or less machines) - $5. (ten or more machines) - $50.

Collected by: Department of Revenue, Miscellaneous Tax Division

CONSUMER LOAN COMPANIES AND FINANCE COMPANIES — Application fee- $50. Annual license to make loans up to $1000 - fee $125. Supplemental license to make loans up to $7500 - additional fee - $75.

Collected by: Department of Business Regulation

CORPORATION FILING FEES — Domestic and Foreign Corporations are subject to various fees for registration, certification, and filing of other corporate documents. Fees range from $2 to $20.

Collected by: Secretary of State

CORPORATION LICENSE FEES — Domestic Corporations are subject to pay license fees which range from two cents to ten cents per share based on the number of shares authorized. (Each $100 unit of authorized shares is counted as (1) taxable share where shares have par value. Non-par shares are deemed equivalent to shares of $1 par value for license fee purposes.) Minimum fee - $50. Foreign corporation's pay license fees in accordance with the above schedule, but based on the fraction of property located in this state and gross receipts derived from business transacted in Montana. Minimum fee - $50.

Collected by: Secretary of State

COSMETOLOGISTS — Student registration $3.50. Temporary license - $3. Operator's examination or re-examination -$20. Instructor examination or re-examination - $30. Operator's license -$4.50. Manager/operator license - $7.50. School, teacher, training unit or advanced training unit license $37.50. Reciprocity license - $50. Duplicate license - $2. Board transcript - $5. Renewal same as original license. Instructor or salon license - $7.50.

Collected by: Board of Cosmetologists

CREDIT UNIONS — Supervisory and examination fees are made annually and based on total assets. Supervisory fees range from $10 to more than $625. Examination fees range from $25 to more than $1247.50. A fee of $5 per hour per examiner is required. Newly chartered Credit Unions receive an examination during the first year at no cost. Fees are dictated by the Montana Administrative Code.

Collected by: Department of Business Regulation

DENTAL HYGIENISTS — Examination $20. License - $15 Renewal - $3.

Collected by: Board of Dentists

DENTISTS — Examination - $50. License $15. Renewal - $10.

Collected by: Board of Dentists

DIESEL FUEL DEALER'S AND USER'S LICENSE — Surety bond and license required of all diesel or special fuel dealers and users.

Collected by: Department of Revenue, Motor Fuels Division

DIESEL FUEL PERMITS — Temporary special fuel permits required of out-of-state diesel fuel users. Ninety day permit for recreational vehicles - no fee. Seventy-two hour permit for other vehicles - $20.

Collected by: Department of Highways Gross Vehicle Weight Division

ELECTRICIANS — Journeyman or master examination - $10. Journeyman license or renewal - $10. Master license or renewal $25. Electrical contractor license or renewal - $75. Master reciprocal license - $20. Fees for inspection permits are set by the Board.

Collected by: State Electrical Board

ELECTROLOGISTS — Original license or reciprocity license - $50. Salon license or renewal - $10. Examination and renewal fee set by Board.

Collected by: Board of Cosmetologists

EMERGENCY MEDICAL TECHNICIANS — Basic and advanced certification criteria and fees are set by the Board of Medical Examiners.

Collected by: Board of Medical Examiners

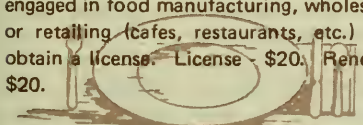
EMPLOYMENT AGENCIES — Application and license - $100. Renewal - $100. Surety Bond required - $2,000.

Collected by: Department of Labor and Industry

ENGINEERS AND LAND SURVEYORS — Engineer in training: application, examination, and certificate - $20. Professional engineer or land surveyor: application or reciprocity - $40. Renewal - $15. Engineer-surveyor application - $70. Renewal fee - $18. Land surveyor application $50. Land surveyor in training: application fee set by Board.

Collected by: Board of Professional Engineers and Land Surveyors

FOOD LICENSES — All establishments engaged in food manufacturing, wholesaling, or retailing (cafes, restaurants, etc.) must obtain a license. License - $20. Renewal - $20.

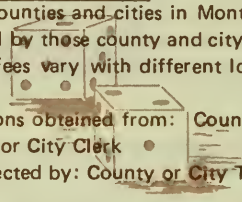


Collected by: Local Board of Health

FUR DEALERS AND FUR DEALER'S AGENTS — Resident Fur Dealer's License and renewal - $10. Non-resident fur dealer's license and renewal - $50. Fur dealer's agents license and renewal - $10.

Collected by: Department of Fish and Game

GAMBLING LICENSES — Are required in most counties and cities in Montana and controlled by those county and city governments. Fees vary with different localities.



Applications obtained from: County Commissioner or City Clerk
Fees Collected by: County or City Treasurer

GASOLINE DEALER'S REFUND PERMITS — Dealers other than licensed distributors must obtain a permit from the state prior to selling gasoline on which a gasoline tax refund may be claimed. Permits-$3. Renewal every three years - $3.

Collected by: Department of Revenue Motor Fuels Tax Division

HEARING AID DISPENSERS — Trainee application and license - $25. Dealer application, examination, and license - $25. Dealer renewal - $80.

Collected by: Board of Hearing Aid Dispensers

HORSE RACING — Personnel involved with horse racing must be licensed. Trainer-$10. Owner - $10. Jockey - $10. Gate attendant - $3. Track superintendent - $6. Other fees vary from $3. to $10. Racing dates requested prior to October 1 of preceding year.

Information available from and fees collected by: Board of Horse Racing

INSURANCE COMPANIES AND AGENTS Insurance companies must obtain a certificate of authority to operate in Montana. Application for certificate (foreign companies) - $300. (domestic companies) - $30 Annual continuation of certificate - $300. Filing of annual statement - $25. Reinstatement of certificate - $25. Insurance agent's examination and license fee - $10.

Applications obtained from and fees collected by: State Auditor's Office, Insurance Division

LANDSCAPE ARCHITECTS – Application and license - $75. Renewal - $60.

Collected by: Board of Landscape Architects

LAUNDRIES – Licensing is required for all laundries except steam laundries where more than two persons are employed. License fee per quarter - $10.

Collected by: County Treasurer

LAWYERS – Fees imposed by the State Supreme Court: Application for examination - $25. If admitted by examination, admission fee - $50. Application for admission without examination - $25. If admitted on motion or by reciprocity - $75. Membership in State Bar of Montana - $60 if admitted less than 1 year; 1 to 4 years - $80; after 4 years - $120. Annual Attorney fee - $10.

Collected by: Clerk of the Supreme Court and State Bar of Montana

LIBRARIAN'S CERTIFICATION – Filing fee - $2. Certification - $2 per year (certified for two or five year periods only)

Collected by: Office of the Superintendent of Public Instruction

LIQUOR LICENSE FEES – All licenses issued after July 1, 1974, are subject to a one-time fee of $20,000 (not applicable to transfer or renewal of licenses issued prior to that date.)

Annual renewal fee $600 in cities of 10,000 population or larger. Smaller cities and towns require smaller annual fee. The number of licenses available in any given area depends on the population of that area.

Collected by: Department of Revenue, Liquor Division

MASSAGE THERAPISTS – Application and examination - $35. Reciprocity - $35. Re-examination - $10. License or renewal - $25.

Collected by: Board of Massage Therapists

MEDICAL DOCTORS – License by reciprocity - $100. Examination - $80. Active renewal - $20. Inactive renewals - $5. Temporary certificate - $25.

Collected by: Board of Medical Examiners

MIDWIFERY – Application and license - $25. Renewal - $5.

Collected by: Board of Nursing

MOTOR TRUCK AND TRUCK-TRACTOR FEES – All resident motor truck and truck tractors operating in this state pay fees based on the maximum gross loaded weight as stated in each vehicle's application for license. Fees range from $7.50 to more than $1600. Additional fees are collected for pole trailers, low-boys, livestock and concrete haulers. Overweight and oversize permits may be issued for additional fees. Non-resident fees are based on gross vehicle weight and distance to be traveled in this state. Temporary trip permits may be issued for this purpose.

Collected by: Department of Highways or nearest Highway Patrol, County Sheriff, or County Treasurer.

NOTARY PUBLIC – Commission - $15. Renewal (every three years) - $15.

Collected by: Secretary of State

NURSES — Application by examination or endorsement, registered or licensed practical nurse - $35. Re-examination - $15. to $20. Renewal (either R.N. or L.P.N.) -$10.

Collected by: Board of Nursing

NURSING HOME ADMINISTRATORS — Examination - $25. Temporary permit or license - $60. Reciprocity license - $85. Active renewal - $50. Inactive renewal $25. Duplicate - $10. Continuing education required for renewal.

Collected by: Board of Nursing Home Administrators

OPERATING ENGINEER'S (BOILERS) LICENSE — First class examination and license - $30. Second class examination and license - $20. Third class examination and license or partial examination - $12. Low pressure examination and license - $8. Renewal of all categories - $4.

Collected by: Department of Labor and Industry

OPTOMETRISTS — Examination - $25. Certificate of registration - $10. Reciprocity - $25. Renewal - $50. Continuing education required for renewal.

Collected by: Board of Optometrists

OSTEOPATHIC PHYSICIANS — Examination and license or reciprocity - $20. Active renewal - $15. Inactive renewal - $7.50. Under certain conditions individuals may be licensed by the Board of Medical Examiners.

Collected by: Board of Osteopathic Physicians

PHARMACISTS — Pharmacist registration - $25. Renewal - $15. Pharmacist intern license - $15. Reciprocity - $100. Pharmacy license - $20. Renewal - $20. Store license or renewal - $5.

Collected by: Board of Pharmacists

PHYSICAL THERAPIST — Examination fee - $50. Application and license or reciprocity - $25. Temporary certificate - $10. Renewal - $5.

Collected by: Board of Medical Examiners

PLUMBERS — Journeyman examination, application, and license - $50. Master examination, application and license - $100. Journeyman renewal - $25. Master renewal- $100. Surety bond for $5000 required for master's license.

Collected by: Board of Plumbers

PRIVATE INVESTIGATORS — Includes patrol operators, security guards, merchant patrolmen, alarm operators and installers. Application $25. Examination - $10. License and renewal - fixed by the Department (but not to exceed $50.) Surety bond for $2000 required of all license holders.

Collected by: Department of Professional and Occupational Licensing

PRIVATE VOCATIONAL & ACADEMIC SCHOOLS — All private post-secondary educational institutions unless exempted by the Board of Public Education or the Board of Regents of Higher Education must be licensed to operate in Montana. Application and license - $50. Renewal - $25. All agents soliciting business for private schools must obtain an agents permit. Permit - $25. Renewal - $10. Surety bond per agents - $1000. Surety bond per school - $10,000.

Applications obtained from and fees collected by: Department of Business Regulation

PSYCHOLOGISTS — Application - $50. Examination - $40. License - $10. Renewal - $50.

Collected by: Board of Psychologists

PUBLIC CONTRACTOR'S LICENSE FEES - Class A license (unlimited dollar amount projects) - $200. Class B (projects limited to $50,000) - $100. Class C (projects limited to $25,000) - $10.

Collected by: Department of Revenue, Miscellaneous Tax Division

RADIOLOGIC TECHNOLOGISTS — Examination - not to exceed $50. License - not to exceed $50. Renewal - not to exceed $50. Effective October 1976.

Collected by: Board of Radiologic Technologists

REAL ESTATE BROKERS AND SALESMEN — Broker or salesman examination - $50. Broker license - $50. Salesman license - $25. Non-resident broker license - $50. Non-resident salesman license - $25. Broker renewal - $50. Salesman renewal - $25. Rental location agent's license - $50. Renewal - $50. Surety bond for $10,000 required of brokers and salesmen.

Collected by: Board of Real Estate

SALES FINANCE COMPANIES — License fee - $100 Renewal - $100.

Collected by: Department of Business Regulation

SANITARIANS — Application - $35. License and renewal - $10.

Collected by: Board of Sanitarians

SECURITIES BROKERS AND SALESMEN - Broker/Dealer license fee - $100. Investment advisor - $100. Salesman license fee - $10. Surety bond for $5000 required. Registration of securities for the first year requires a fee of $100 together with 1/20 of 1% of initial issue in excess of $100,000. Total fee not to exceed $1000. Each year thereafter a fee of 1/20 of 1% of the total offering price of all securities to be offered in this state; minimum fee $100, maximum fee $1000.

Licenses obtained from and fees collected by: State Auditor's Office, Investment Division

SIGN BOARD PERMITS — Three year permit - $6. Three year renewal - $3

Collected by: Department of Highways

SNOWMOBILE DEALERS — Certificate of decal - $5 (first two). Each additional decal $2.

Collected by: Department of Motor Vehicles

SPEECH PATHOLOGISTS AND AUDIOLOGISTS — Application - $35. Examination by national testing - approximately $25. License fee - $25. Pathologist aide or audiologist aide: Application - $25. Temporary license - $10. Two year renewal -not to exceed $100.

Collected by: Board of Speech Pathology and Audiology

TAXIDERMISTS — License - $15. Renewal - $15.

Collected by: Department of Fish & Game

TEACHER'S CERTIFICATION — Filing fee - $2. Certification - $2 per year (certified for two or five year periods only).

Collected by: Office of the Superintendent of Public Instruction

VETERINARIANS — Application, examintion, and license - $25. Re-examination - $25. Renewal - $25. Veterinary technician application - $25. Renewal - $10. Continuing education required for renewal.

Collected by: Board of Veterinarians

WATER WELL DRILLERS — Application, examination, and license - $100. Renewal - $25. Surety bond for $1000 required.

Collected by: Board of Water Well Contractors

WEIGHTS AND MEASURES – Petroleum license fees: Retail pumps each - $2. Petroleum meters, 2½ inches or under, for one fuel each - $6. Petroleum meters, 2½ inches or under, for more than one fuel each $10. Petroleum meters, over 2½ inches, for more than one fuel each $15. Tanks, without meters, up to and including 200 gallons each $8. Tanks, without meters over 200 gallons and including 300 gallons each $10. Tanks, without meters, over 300 gallons and including 500 gallons, each $12. Tanks, without meters, over 500 gallons and including 1000 gallons each $16. Tanks, without meters, over 1000 gallons and including 2000 gallons, each $20. For each additional 1000 gallons over 2000 gallons each $4. Liquified Petroleum Meters each $15. Weighing devise license fees: Type A scales, 499 pounds or less - $2.50. Type B scales, 500 pounds through 1999 pounds each $4. Type C scales, 2000 pounds through 7999 pounds each $10. Type D scales, 8000 pounds through 40,000 pounds each $20. Type E scales, 40,000 pounds or more each $35.

Collected by: Department of Business Regulation

WINE LICENSES – RETAIL, WHOLESALE – Retail licenses for consumption on premise are issued only as supplemental licenses to approved retail beer license holders at additional fee of $200. Wholesale of wine is included in the all-beverage liquor license. (See Liquor License Fees in this section.

Licenses obtained from and fees collected by: Department of Revenue, Liquor Division

WRECKING YARD LICENSE AND FEES – License to operate - $50. Renewal fee - $50. Maintenance of records required.

Collected by: Department of Health and Environmental Sciences, Solid Waste Management Bureau

SPECIAL AGRICULTURAL TAXES, LICENSES, PERMITS & FEES

AGRICULTURAL PROPERTY TAX – Livestock is subject to assessment and taxation under the Property Tax Laws of Montana. Certain other agricultural products are subject to Property Tax.

Information available from: County Assessor –Collected by: County Treasurer

BEES AND HONEY – Apiary registration required - $2.50 minimum, based on number of hives.

Collected by: Department of Agriculture

BRAND REGISTRATION – Brand application - $10. Renewal (every ten years) - $10. Brand certificate and duplicate - $1. Brand mortgage registration - $2. Brand inspection-fee varies with number of animals, minimum fee twenty-five cents per head for cattle, horses, and mules. Lifetime horse inspection - $5 per head.

Collected by: Department of Livestock

BUTCHER LICENSES & MEAT SELLER'S LICENSES – Butcher license - $5. Renewal - $5. Meat sellers (who do not maintain a licensed slaughterhouse) - $100. Renewal- $100.

Collected by: County Treasurer

COMMERCIAL FEED PERMIT, REGISTRATION, AND INSPECTION FEES – Registration of Commercial Feeds - $5. per year per product. Registration of pet food products - $25. per year per product. Commercial feed distributor's permit and renewal - $25. Inspection fee for all commercial feeds - ten cents per ton.

Collected by: Department of Agriculture

COMMERCIAL FERTILIZER REGISTRATION AND INSPECTION FEES — All brands and grades of fertilizer - registration required. Distributor's License fee - $50. per year. Registration fee - $10 per grade. Specialty fertilizers in packages of ten lbs. or less, registration fee - $25. per grade. Fertilizer inspection fee - twenty cents per ton. Inspection of soil amendments - ten cents per ton.

Collected by: Department of Agriculture

EGG DEALERS — Egg retailer's License and renewal - $5. Wholesaler's license and renewal - $50. (minimum of twenty-five cases sold per month). Egg grader and candler's license and renewal - $5.

Collected by: Department of Livestock

FARM VEHICLE'S ADDITIONAL FEES — Motor trucks, trailers, and semi-trailers owned and operated by ranchers or farmers in transporting their own products to market are subject to pay additional fees for use on Montana roadways.

Collected by: Department of Highways

GARBAGE FEEDERS — A license is required to feed garbage to livestock or other animals - $5 per year.

Collected by: Department of Livestock

GRAIN FEES — Persons engaged in grain merchandising and seed processing must be licensed and bonded. Grain merchandiser license and renewal - $15. Seed processing plants, seed labelers, seed buyers, and public agricultural seed warehouses, license required $25. per year. Seed dealers (distributor's) license - $10 per year. Bean wholesaler's license - $15. per year. Surety bond, inspection, testing, and weighing of grain - fees set by Department of Agriculture.

Collected by: Department of Agriculture

HIDE DEALER'S LICENSE — Each place of business - $5. Annual renewal - $5.

Collected by: Department of Livestock

HORTICULTURE FEES — Inspection of nursery stock - $10 per carload. Nurseryman's license (includes buying, selling, importing, etc.) - $15 per year for general nursery products of all kinds; - $10 per year for small fruits, ornamental shrubs, bulbs and perennials only; - $15 per year for seasonal nurserymen. Agents, salesmen, and solicitors require licenses from the Department and pay no fee.

Collected by: Department of Agriculture

LIVESTOCK AUCTIONS — Fee required - $100 per year.

Collected by: Department of Livestock

LIVESTOCK DEALERS — Fee required - $25 per year.

Collected by: Department of Livestock

MILK PLANTS AND DAIRIES — Condensed, evaporated, and powdered milk factories require licensing - $50. Renewal - $50. Fluid milk plant and renewal - $50. Grade "A" and "B" dairy license and renewal - $5. Milk and cream tester's license, examination, and renewal - $10. Milk and cream hauler's license and renewal - $5. License to grade, weigh, or sample milk - $5.

Collected by: Department of Livestock

MILK PRODUCER'S & DISTRIBUTOR'S LICENSE — Producer, distributor, or jobber's license and renewal - $2, together with a quarterly fee per hundred weight of milk sold as set by the Department of Business Regulation.

Collected by: Department of Business Regulation

MUSTARD SEED CONTRACTORS LICENSE AND BOND — Persons engaged in contracting in advance of harvest of mustard seed crops must be licensed and bonded. License and renewal - $10.

Collected by: Department of Agriculture

PESTICIDES (ECONOMIC POISONS) — Product registration with the Department of Agriculture required - $10. Commercial pesticide applicator's license - $10. Dealer or retailer's license - $10. Combination applicator and dealer or retailer license - $15 Each retail outlet requires separate license - $10. Retailer's license for sale of human insect repellant only - $5. Commercial operator's license - fee set by the Department of Agriculture.

Collected by: Department of Agriculture

POULTRY SHIPPING — Permit required to ship hatching eggs, chicks, or poultry into this state. No fee paid.

Obtained from: Department of Livestock

PRODUCE WHOLESALER'S LICENSE & BOND — Required of wholesalers (other than farmers or gardeners selling their own products). License and renewal - $100. Surety bond - $1000. If business transacted from mobile trucks, first truck license - $100. Each additional truck license - $50.

Collected by: Department of Agriculture

RENDERING (DISPOSAL) PLANT LICENSE — Plants providing removal and rendering of dead animals and livestock require licensing - $1. Renewal - $1.

Collected by: Department of Livestock

SLAUGHTERHOUSE, MEAT PACKING HOUSE AND MEAT DEPOT LICENSES - Each license and renewal - $1.

Collected by: Department of Livestock

SPECIAL NATURAL RESOURCE FEES

LAND OFFICE FEES — Required of those using state lands. These fees include grezing lease fees, mining leases, prospecting permits, oil and gas leases, and others. Any individual considering the use of state land for any purpose should consult the Department listed below.

Collected by: Department of State Lands

SPECIAL USE FORESTRY FEES — Firewood cutting from state lands requires special use permits. Private use cutting - 50 cents per cord. Commercial use cutting - $1.60 per cord. Christmas tree cutting from state land requires special use permits. Private use cutting - no fee. Commercial cutting - 70 cents per bale. Cutting of timber for posts, corral rails, barn poles or other pole construction requires special use fees. Based on hauling distance from point of extraction, length of poles, and type of tree used. Grazing livestock on state lands requires special use fees - based on number of animals. Cabin site lease fees - based on type and size of lot. May not exceed $50 per year.

Fees collected by and information obtained from: Department of Natural Resources and Conservation, Forestry Division (Extension offices located throughout the state.)

WATER RIGHTS — Application fees for the appropriation of water in Montana vary based on the purpose of the application. Any individual interested in the appropriation of water in Montana should consult the nearest office of the Department of Natural Resources and Conservation for information.

Collected by: Department of Natural Resources and Conservation, Water Resources Division

SECTION 6

SPECIAL CITY AND COUNTY REGULATIONS

Apart from various property tax levies, the cities and counties of Montana may impose a tax on or require licenses or permits for particular business operations, activities, occupations, professions, or personal holdings other than those listed here. Such fees may be in addition to those mentioned herein; for example, bicycle registration and dog licensing vary with locality. The city and county governments should be consulted to determine if any special regulations apply and what liabilities may be incurred.

Information available from: City and County Government

ADDRESS AND TELEPHONE NUMBERS OF STATE AGENCIES

	Zip Code 59601	AC 406
Abstractors, Board of	Lalonde Bldg. Helena, Montana	449-3737
Aeronautics Division	Municipal Airport Helena, Montana	449-2506
Agriculture, Department of	Capitol Annex Helena, Montana	449-3144
Architects, Board of	LaLonde Bldg. Helena, Montana	449-3737
Athletics, Board of	LaLonde Bldg. Helena, Montana	449-3737
Auditor's Office, State	State Capitol Helena, Montana	449-2040
Barbers, Board of	LaLonde Bldg. Helena, Montana	449-3737
Business Regulation, Department of	805 N. Main Helena, Montana	449-3163
Chiropractors, Board of	LaLonde Bldg. Helena, Montana	449-3737
Community Affairs, Department of	1424 Ninth Avenue Helena, Montana	449-3494
Cosmetologists, Board of	LaLonde Bldg. Helena, Montana	449-3737
Dentists, Board of	LaLonde. Bldg. Helena, Montana	449-3737
Electrical Board	LaLonde Bldg. Helena, Montana	449-3737
Fish & Game, Department of	Mitchell Bldg. Helena, Montana	449-3186
Health & Environmental Sciences, Department of	Cogswell Bldg. Helena, Montana	449-2544
Hearing Aid Dispensers, Board of	LaLonde Bldg. Helena, Montana	449-3737
Highways, Department of	6th & Roberts Helena, Montana	449-2482
Horse Racing, Board of	LaLonde Bldg. Helena, Montana	449-3737
Labor & Industry, Department of	1331 Helena Avenue Helena, Montana	449-2621
Landscape Architects, Board of	LaLonde Bldg. Helena, Montana	449-3737
Livestock, Department of	Livestock Bldg. Helena, Montana	449-3074
Massage Therapists, Board of	LaLonde Bldg. Helena, Montana	449-3737
Medical Examiners, Board of	LaLonde Bldg. Helena, Montana	449-3737
Morticians, Board of	LaLonde Bldg. Helena, Montana	449-3737

State Lands, Department of	1625 11th Avenue Helena, Montana	449-2074
Motor Vehicles, Department of	Deer Lodge, Montana 59722	846-1320
Natural Resources & Conservation, Department of	32 South Ewing Helena, Montana	449-3712
Nursing, Board of	LaLonde Bldg. Helena, Montana	449-3737
Nursing Home Administrators, Board of	LaLonde Bldg. Helena, Montana	449-3737
Optometrists, Board of	LaLonde Bldg. Helena, Montana	449-3737
Osteopathic Physicians, Board of	LaLonde Bldg. Helena, Montana	449-3737
Pharmacists, Board of	LaLonde Bldg. Helena, Montana	449-3737
Plumbers, Board of	LaLonde Bldg. Helena, Montana	449-3737
Professional & Occupational Licensing, Department of	LaLonde Bldg. Helena, Montana	449-3737
Professional Engineers & Land Surveyors, Board of	LaLonde Bldg. Helena, Montana	449-3737
Psychologists, Board of	LaLonde Bldg. Helena, Montana	449-3737
Public Accountants, Board of	LaLonde Bldg. Helena, Montana	449-3737
Public Service Regulation, Department of	1227 Eleventh Ave. Helena, Montana	449-3009
Radiologic Technologists, Board of	LaLonde Bldg. Helena, Montana	449-3737
Real Estate, Board of	LaLonde Bldg. Helena, Montana	449-3737
Revenue, Department of	Mitchell Bldg. Helena, Montana	449-2460
Sanitarians, Board of	LaLonde Bldg. Helena, Montana	449-3737
Secretary of State	Capitol Bldg. Helena, Montana	449-2034
Speech Pathology & Audiology, Board of	LaLonde Bldg. Helena, Montana	449-3737
Superintendent of Public Instruction, Office of the	Capitol Bldg. Helena, Montana	449-3654
Supreme Court Clerk	Capitol Bldg. Helena, Montana	449-2470
Warm Air Heating, Ventilation & Air Conditioning, Board of	LaLonde Bldg. Helena, Montana	449-3737
Water Well Contractors, Board of	LaLonde Bldg. Helena, Montana	449-3737
Veterinarians, Board of	LaLonde Bldg. Helena, Montana	449-3737

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